

# Kyndryl Fiscal 2024 GRI Content Index



This content index supports Kyndryl's [Fiscal 2024 Corporate Citizenship Report \(CCR\)](#), and includes key non-financial environment, people and trust data and performance disclosure metrics aligned with the requirements of the Global Reporting Initiative (GRI) Standards 2021, as noted. All information in this GRI Content Index and referenced in the report are for fiscal year 2024—1 April 2023 through 31 March 2024, unless otherwise noted.

Additional Environmental, People and Trust key performance disclosures and information is available on our [Non-financial Reporting Hub](#) webpage, including the following reports:

- [Fiscal Year 2023 CDP Response\\*](#)
- [Fiscal Year 2024 Environment and People Data Book](#)
- [Fiscal Year 2024 SASB Index](#)
- [Fiscal Year 2024 TCFD Report](#)

\*Kyndryl's CDP response for 2024 will be submitted after the 2024 CCR publication. In late October 2024 we will update this link to our 2024 CDP response.

# GRI General Disclosures

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>The Organization and its Reporting Practices</b>			
GRI 2: General Disclosures 2021	2-1	Organizational details	<a href="#">2024 Annual Report Form 10-k, page 1</a>  <a href="https://kyndryl.com/about-us/locations">Kyndryl.com/about-us/locations</a>
	2-2	Entities included in the organization's sustainability reporting	<a href="#">2024 Annual Report on Form 10-K, page 126</a>  <a href="#">About this Report, page 99 CCR</a>
	2-3	Reporting period, frequency and contact	<a href="#">About this Report, page 99 CCR</a>
	2-4	Restatements of information	<a href="#">GHG inventory, metrics and progress, page 25 CCR</a>  <a href="#">FY24 Environment and People Data Book, Scope 3, page 12</a>
	2-5	External assurance	<a href="#">FY24 Environment and People Data Book, Scope 3 page 12, Independent environmental assurance page 15</a>
<b>Activities and Workers</b>			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other relationships	<a href="#">Kyndryl at a glance, page 5 CCR</a>  <a href="#">2024 Annual Report Form 10-k, pages 3-10</a>  <a href="#">2024 Proxy Statement, page 2</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Activities and Workers</b>			
GRI 2: General Disclosures 2021	2-7	Employees	<a href="#">Kyndryl at a glance, page 5 CCR</a>  <a href="#">FY24 Environment and People Data Book, People performance page 23</a>
<b>Governance</b>			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	<a href="#">Our accountability structures, page 89 CCR</a>  <a href="#">CCR 2024 Proxy Statement, pages 3-4, 13-14, 17</a>
	2-10	Nomination and selection of the highest governance body	<a href="#">2024 Proxy Statement, page 15</a>  <a href="#">Kyndryl Holdings, Inc., Nominating and Governance Committee Charter</a>
	2-11	Chair of the highest governance body	<a href="#">2024 Proxy Statement, pages 4, 9, 17</a>
	2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a> <a href="#">2024 Proxy Statement, page 28</a>  <a href="#">Risk management, page 91 CCR</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Governance (continued)</b>			
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a> <a href="#">2024 Proxy Statement, page 28</a> <a href="#">Risk management, page 91 CCR</a>
	2-14	Role of the highest governance body in sustainability reporting	<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a> <a href="#">2024 Proxy Statement, page 28</a>
	2-13	Delegation of responsibility for managing impacts	<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a> <a href="#">2024 Proxy Statement, page 28</a> <a href="#">Risk management, page 91 CCR</a>
	2-14	Role of the highest governance body in sustainability reporting	<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a> <a href="#">2024 Proxy Statement, page 28</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Governance (continued)</b>			
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	<a href="#">2024 Proxy Statement, page 15</a> <a href="#">Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, page 4</a> <a href="#">The Kyndryl Code of Conduct, Serving with Integrity, page 30</a>
	2-16	Communication of critical concerns	<a href="#">2024 Proxy Statement, page 18</a> Kyndryl does not report the total number and nature of critical concerns communicated to the Board and is considering this for the future. <a href="#">Risk management, page 91 CCR</a> <a href="#">The Kyndryl Code of Conduct, Serving with Integrity, page 8</a>
	2-17	Collective knowledge of the highest governance body	<a href="#">Leadership and governance, page 89 CCR</a> <a href="#">2024 Proxy Statement, page 14</a> <a href="#">Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, pages 3-4</a>
	2-18	Evaluation of the Performance of the highest governance body	<a href="#">Leadership and governance, page 89 CCR</a> <a href="#">Kyndryl Holdings, Inc. Board Corporate Governance Guidelines</a> <a href="#">2024 Proxy Statement, pages 15, 20</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Governance (continued)</b>			
GRI 2: General Disclosures 2021	2-19	Remuneration policies	<a href="#">2024 Proxy Statement, pages 5, 31-52</a>
	2-20	Process to determine remuneration	<a href="#">2024 Proxy Statement, pages 25, 31-52</a>
	2-21	Annual total compensation ratio	<a href="#">2024 Proxy Statement, page 67</a>
<b>Strategy, Policies and Practices</b>			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	<a href="#">Stakeholder message, page 2 CCR</a>
	2-23	Policy commitments	<a href="#">The Kyndryl Code of Conduct, Serving with Integrity</a>
			<a href="#">Kyndryl Environmental Sustainability Policy</a>
	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	<a href="#">Business ethics and operating with integrity, page 97 CCR</a>
<a href="#">Managing environment, people and trust related challenges, page 17 CCR</a>			
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">The Kyndryl Code of Conduct, Serving with Integrity, sections 1.6 and page 8</a>  <a href="#">Report a Concern, Kyndryl.com</a>	

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Strategy, Policies and Practices (continued)</b>			
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	Kyndryl has received no fines or monetary sanctions for material noncompliance with laws or regulations.
	2-28	Membership associations	
<b>Stakeholder Engagement</b>			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder Engagement	<a href="#">Stakeholder engagement, page 14 CCR</a>
	2-30	Collective bargaining agreements	Kyndryl commits to maintaining constructive employee dialog and labor relations at all levels of the organization, both locally and globally. We fully comply with all regulations protecting freedom of association. Kyndryl does not report on the percentage of employees who are covered by collective bargaining agreements or who are covered by other forms of employee representation.
<b>Material Topics</b>			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	<a href="#">Identifying our priorities, page 13 CCR</a>
	3-2	List of material topics	<a href="#">Identifying our priorities, page 13 CCR</a>

# Topic Specific Disclosures

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Anti-bribery &amp; Anti-corruption</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Business ethics and operating with integrity, page 97 CCR</a>
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	<a href="#">Business ethics and operating with integrity, page 97 CCR</a>
	205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Business ethics and operating with integrity, page 97 CCR</a>
	205-3	Confirmed incidents of corruption and actions taken	Kyndryl does not have any confirmed incidents of corruption or actions taken.
<b>GHG Reductions &amp; Operational Efficiency</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Managing climate risk and environmental operational efficiency, pages 23-29 CCR</a>
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<a href="#">Managing climate risk and environmental operational efficiency, pages 23-29 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 17-20</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>GHG Reductions &amp; Operational Efficiency (continued)</b>			
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization	<a href="#">GHG inventory, metrics and progress, pages 25-27 CCR</a> <a href="#">FY24 Environment and People Data Book, page 17</a>
	302-3	Energy Intensity	<a href="#">GHG inventory, metrics and progress, pages 25-27 CCR</a> <a href="#">FY24 Environment and People Data Book, page 20</a>
	302-4	Reduction of energy consumption	<a href="#">GHG inventory, metrics and progress, pages 27-28 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 16-20</a>
	302-5	Reductions in energy requirements of products and services	<a href="#">Executing our datacenter transformation strategy, pages 27 CCR</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Water Management</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Managing our water, page 31 CCR</a>
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	<a href="#">Managing our water, pages 31-32 CCR</a>
			<a href="#">Environment and People Data Book, page 22</a>
	303-2	Management of water discharge-related impacts	<a href="#">Managing our water, pages 31-32 CCR</a>
			<a href="#">Managing our water, pages 31-32 CCR</a>
303-3	Water withdrawal	<a href="#">Managing our water, pages 31-32 CCR</a>	
		<a href="#">Environment and People Data Book, page 22</a>	
303-4	Water discharge	<a href="#">Managing our water, pages 31-32 CCR</a>	
			<a href="#">Environment and People Data Book, page 22</a>
<b>Climate Risks, Opportunities &amp; Resilience</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Managing climate risk and environmental operational efficiency, pages 23-29 CCR</a>
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<a href="#">Managing climate risk and environmental operational efficiency, pages 23-29 CCR</a>
			<a href="#">Environment and People Data Book, pages 17-18, 20-21</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Climate Risks, Opportunities &amp; Resilience (continued)</b>			
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG Emissions	<a href="#">Managing climate risk and environmental operational efficiency, pages 25-29 CCR</a>
			<a href="#">Environment and People Data Book, pages 17-18, 20-21</a>
	305-3	Other indirect (Scope 3) GHG Emissions	<a href="#">Managing climate risk and environmental operational efficiency, pages 25-29 CCR</a>
			<a href="#">Environment and People Data Book, pages 17, 19</a>
	305-4	GHG emissions intensity	<a href="#">Managing climate risk and environmental operational efficiency, pages 25-29 CCR</a>
			<a href="#">Environment and People Data Book, page 20</a>
	305-5	Reduction of GHG emissions	<a href="#">Managing climate risk and environmental operational efficiency, pages 25-29 CCR</a>
<a href="#">Environment and People Data Book, pages 17-21</a>			
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">Environment and People Data Book, page 4</a>	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Environment and People Data Book, pages 3-13</a>	

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Waste Management</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Managing our waste, page 29 CCR</a>
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	<a href="#">Managing our waste, pages 29-30 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 13, 21-22</a>
	306-2	Management of significant waste-related impacts	<a href="#">Managing our waste, pages 29-30 CCR</a>
	306-3	Waste generated	<a href="#">Managing our waste, pages 29-30 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 21-22</a>
	306-4	Waste diverted from disposal	<a href="#">Managing our waste, pages 29-30 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 21-22</a>
	306-5	Waste directed to disposal	<a href="#">Managing our waste, pages 29-30 CCR</a> <a href="#">FY24 Environment and People Data Book, pages 21-22</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Supply Chain Environmental Impacts, Resilience and Diversity</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Responsible supply chain management, pages 44-47 CCR</a>
GRI 308 Supplier Environmental Assessment 2016	308-1	New Suppliers that were screened using environmental criteria	<a href="#">Responsible supply chain management, pages 44-47 CCR</a>
	308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">Responsible supply chain management, pages 44-47 CCR</a>
<b>Talent Attraction</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Talent acquisition, page 53 CCR</a>
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	<a href="#">Talent retention, page 55 CCR</a>
	401-2	Benefits provided to full -time employees that are not provided to temporary or part time employees	<a href="#">Competitive rewards, page 64 CCR</a>
	401-3	Parental leave	



GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Employee Wellness &amp; Benefits</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Promoting Kyndryls' well-being, page 66 CCR</a>
<b>Health &amp; Safety</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Providing a safe and healthy work environment, page 74 CCR</a>
	403-1	Occupational health and safety management system	<a href="#">Health and Safety Management System and Certifications, page 75 CCR</a> <a href="#">FY24 Environment and People Data Book, page 23</a>
	403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Identifying hazards, page 76 CCR</a>
	403-3	Occupational health services	<a href="#">Providing a safe and healthy work environment, page 74 CCR</a>
	403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Our health and safety policies and commitments, page 74 CCR</a>
	403-5	Worker training on occupational health and safety	<a href="#">Our health and safety policies and commitments, page 74 CCR</a>
	403-6	Promotion of worker health	<a href="#">Our health and safety policies and commitments, page 74 CCR</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Health &amp; Safety (continued)</b>			
GRI Material Topics 2021	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Providing a safe and healthy work environment, page 74 CCR</a>
	403-8	Workers covered by an occupational health and safety management system	<a href="#">FY24 Environment and People Data Book, page 23</a>
	403-9	Work-related injuries	<a href="#">Our measurements and progress, page 77 CCR</a> <a href="#">FY24 Environment and People Data Book, page 23</a>
	403-10	Work-related ill health	<a href="#">Our measurements and progress, page 77 CCR</a>
<b>Talent Retention</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Talent retention, page 55 CCR</a>
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	<a href="#">Learn on the journey, pages 60-63 CCR</a>
	404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Learn on the journey, pages 60-63 CCR</a>
	404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Setting a compass for development, pages 50-60 CCR</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>ID &amp; E</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Inclusion, diversity and equity, page 68 CCR</a>
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	<a href="#">2024 Proxy Statement, page 3</a>  <a href="#">FY24 Environment and People Data Book, page 24</a>
	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">2024 Proxy Statement, pages 31-32</a>
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Due to confidentiality concerns, Kyndryl does not publicly disclose employee information
<b>Social Impact</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Responsibility to our global community, page 78 CCR</a>

GRI Standard	GRI code	GRI Disclosure	Report Location
<b>Human Rights &amp; Modern Slavery</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Human Rights, page 86 CCR</a>
<b>Data Privacy &amp; Responsible Data Use</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Cybersecurity and Data Privacy, page 93 CCR</a>
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Kyndryl does not have any substantiated complaints of breaches of customer privacy and loss of customer data.



This index was not printed.

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**Contact Information**

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